

By Mr. HARRISON: A bill (H. R. 11895) to remove the charge of desertion from the military record of John Beyel and grant him an honorable discharge—to the Committee on Military Affairs.

By Mr. HOWLAND: A bill (H. R. 11896) granting an increase of pension to J. Walter Myers—to the Committee on Invalid Pensions.

By Mr. HUBBARD of West Virginia: A bill (H. R. 11897) granting an increase of pension to Charles E. Watts—to the Committee on Invalid Pensions.

By Mr. HULL of Tennessee: A bill (H. R. 11898) granting an increase of pension to Andrew Anderson—to the Committee on Pensions.

By Mr. KENDALL: A bill (H. R. 11899) granting an increase of pension to Leander W. Skeels—to the Committee on Invalid Pensions.

By Mr. LUNDIN: A bill (H. R. 11900) granting a pension to Catherine Seymour—to the Committee on Pensions.

By Mr. MACON: A bill (H. R. 11901) granting an increase of pension to Laura E. Brown—to the Committee on Invalid Pensions.

By Mr. MARTIN of Colorado: A bill (H. R. 11902) for the relief of Edwin M. Brown—to the Committee on Claims.

By Mr. MORGAN of Missouri: A bill (H. R. 11903) granting an increase of pension to Charles Poteet—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11904) granting an increase of pension to William Bryan—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11905) granting an increase of pension to James W. Smith—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11906) granting an increase of pension to Frank Lamport—to the Committee on Invalid Pensions.

By Mr. MORGAN of Oklahoma: A bill (H. R. 11907) granting an increase of pension to James M. Monroe—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11908) granting an increase of pension to Cyrus W. Kirk—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11909) granting an increase of pension to Zachariah T. Underwood—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11910) granting an increase of pension to Joshua Hubbard—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11911) granting a pension to Louisa M. Fee—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11912) to remove the charge of desertion against Cyrus McCue—to the Committee on Military Affairs.

By Mr. MORRISON: A bill (H. R. 11913) granting an increase of pension to Johnson D. Jarrett—to the Committee on Invalid Pensions.

By Mr. RAINEY: A bill (H. R. 11914) granting a pension to Lawrence A. Bagby—to the Committee on Pensions.

Also, a bill (H. R. 11915) granting a pension to Walter L. Hart—to the Committee on Pensions.

Also, a bill (H. R. 11916) granting an increase of pension to David L. Lindsey—to the Committee on Invalid Pensions.

By Mr. SHARP: A bill (H. R. 11917) granting a pension to Sarah Goss Beach—to the Committee on Invalid Pensions.

By Mr. SHEFFIELD: A bill (H. R. 11918) granting an increase of pension to Alfonzo Pulsifer—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11919) granting an increase of pension to John Quigley—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11920) granting a pension to Michael J. Ballou—to the Committee on Invalid Pensions.

By Mr. SMALL: A bill (H. R. 11921) for the relief of the estate of Harry Downing, deceased—to the Committee on War Claims.

By Mr. TAWNEY: A bill (H. R. 11922) granting a pension to Emelia McNicol—to the Committee on Pensions.

By Mr. THOMAS of Kentucky: A bill (H. R. 11923) granting an increase of pension to Richard Hill—to the Committee on Invalid Pensions.

By Mr. TOU VELLE: A bill (H. R. 11924) granting an increase of pension to Mortimore Nichols—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11925) granting an increase of pension to Richard M. Ward—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11926) granting an increase of pension to Theodore G. B. Horner—to the Committee on Pensions.

Also, a bill (H. R. 11927) granting an increase of pension to John W. Baker—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11928) for the relief of John Howell—to the Committee on Military Affairs.

Also, a bill (H. R. 11929) to remove the charge of desertion from the record of Benjamin F. Shinn—to the Committee on Military Affairs.

# PETITIONS, ETC.

Under clause 1 of Rule XXII, petitions and papers were laid on the Clerk's desk and referred as follows:

By Mr. ALEXANDER of New York: Paper to accompany bill for relief of De Willious Cook—to the Committee on Military Affairs.

By Mr. COOK: Petition of Dr. J. William White, M. D., and other physicians of the United States, favoring removal of the duty on tansan water—to the Committee on Ways and Means.

By Mr. COX of Indiana: Paper to accompany bill for relief of Robert O. Whitten—to the Committee on Invalid Pensions.

By Mr. FULLER: Paper to accompany bill for relief of Thomas J. Abbott—to the Committee on Invalid Pensions.

Also, petition of the Alter Light Company, of Chicago, Ill., against Senate increase on thorium nitrate—to the Committee on Ways and Means.

Also, petition of Retail Cigar and Tobacco Dealers' Association, against use of coupons, etc.—to the Committee on Ways and Means.

Also, petition of N. F. Thompson and others, of Rockford, Ill., to exempt holding companies from proposed corporation tax—to the Committee on Ways and Means.

By Mr. GREENE: Petition of printers of Fall River, Mass., against the Government printing return addresses on envelopes—to the Committee on Printing.

By Mr. HANNA: Petition of business men of Harvey, N. Dak., against parcels-post legislation—to the Committee on the Post-Office and Post-Roads.

By Mr. HARRISON: Paper to accompany bill for relief of John Beyel—to the Committee on Invalid Pensions.

By Mr. HELM: Petition of citizens of Madison County, Ky., asking federal aid for rural schools—to the Committee on Appropriations.

By Mr. HUBBARD of West Virginia: Paper to accompany bill for relief of William H. Allison—to the Committee on Invalid Pensions.

By Mr. KELIHER: Petition of Massachusetts State Board of Trade, favoring a permanent tariff commission—to the Committee on Ways and Means.

By Mr. LAFEAN: Paper to accompany bill for relief of Henry Billmyer—to the Committee on Invalid Pensions.

By Mr. MORRISON: Petition of D. M. Garver and others, favoring arbitration as a means of settlement of all differences between nations—to the Committee on Foreign Affairs.

By Mr. PAYNE: Petition of business men of Clyde, N. Y., against parcels-post legislation—to the Committee on the Post-Office and Post-Roads.

By Mr. RICHARDSON: Paper to accompany bill for relief of Mrs. Bettie Brock—to the Committee on Pensions.

By Mr. RUCKER of Colorado: Petition of Denver (Colo.) Chamber of Commerce, for legislation favoring the adequate defense of the Mississippi River—to the Committee on Military Affairs.

# SENATE.

THURSDAY, July 29, 1909.

Prayer by the Chaplain, Rev. Ulysses G. B. Pierce, D. D.  
The Journal of the proceedings of Monday last was read and approved.

## MESSAGE FROM THE HOUSE.

A message from the House of Representatives, by Mr. C. R. McKenney, its enrolling clerk, announced that the House had passed Senate concurrent resolution 6, requesting the President of the United States to transmit to the executives of the several States of the United States copies of the article of amendment proposed by Congress to the state legislatures to amend the Constitution of the United States with respect to laying and collecting taxes on incomes.

## ADJOURNMENT UNTIL TO-MORROW.

Mr. HALE. Mr. President, I ask unanimous consent that the agreement for three days' adjournment from time to time be so modified that the Senate may adjourn to meet to-morrow at 12 o'clock, for the reason that I hope then to be able to report the deficiency appropriation bill.

Mr. BAILEY. Would the Senator have any objection to also vacating the order against the transaction of any other business until the conference report comes in? I will say frankly that I am moved to make the suggestion by the fact that I know there are a number of bills of no general importance, but of great individual or local importance, and if they are not considered and disposed of here before the conference report comes in it is practically certain that they will not be

considered and disposed of in the other House. Unless it is regarded as a violation of the understanding, I would like to have the entire unanimous-consent agreement vacated.

Mr. HALE. On reflection, I do not wish to embarrass my suggestion with other matters that might give rise to objection; but if the Senate should adjourn to meet to-morrow at 12 under the order, although I assume that that is not necessary, because the appropriation bill was excepted—

Mr. BAILEY. I understand it was.

Mr. HALE. I do not want to ask that the order be modified, but that the Senate shall adjourn until 12 o'clock to-morrow.

Mr. BAILEY. I perfectly understand the Senator's request is to modify the order as to adjourning for three days at a time, and that it is not necessary to touch the agreement with respect to the transaction of business. But, while we are modifying that agreement with respect to the length of the adjournment, I am also anxious to modify it to the end that these matters of local importance may be disposed of. I particularly had in mind, if the Senator was going to have the Senate meet to-morrow in order to consider the appropriation bill, that some time during the morning hour Senators might have an opportunity to pass these local measures. I want to say that I have no measure of that kind on the calendar or in committee, but I know Senators who have.

I will let the Senator's request be granted, and then, unless it is supposed that it will be contrary to the common understanding, I myself will ask unanimous consent to vacate the other part of the order.

Mr. HALE. Then I move that when the Senate adjourns to-day it be to meet to-morrow.

The VICE-PRESIDENT. First, is there objection to the request of the Senator from Maine? The Chair hears none.

Mr. BAILEY. I ask unanimous consent to vacate the order—

The VICE-PRESIDENT. There is no objection, and the request of the Senator from Maine is agreed to.

Mr. BAILEY. I thought that had been granted.

The VICE-PRESIDENT. It has been granted. Now the Senator from Maine moves that when the Senate adjourns to-day it be to meet to-morrow.

The motion was agreed to.

The VICE-PRESIDENT. May the Chair suggest, further, to the Senator from Maine, in line with what the Senator from Texas has suggested, that it will require a further modification of the order in order to consider the appropriation bill, because the order heretofore entered by the Senate provides that no business shall be transacted at the sessions of the Senate "prior to the report of the conference committee upon the said bill"—that is, the tariff bill?

Mr. BACON. Other than the appropriation bill.

Mr. HALE. Prior to that the appropriation bill can be considered.

The VICE-PRESIDENT. Oh, I see; I had not finished reading the order.

Mr. HALE. I did not intend to ask for a modification, but only to move to adjourn until to-morrow. The Senator from Texas would have that part of it vacated, but I did not mean to do that.

The VICE-PRESIDENT. The Senator from Maine did not so request, but the Chair thought that he should have done so, not having read the order in full.

Mr. BAILEY. I ask to vacate the order entitled "unanimous-consent agreement," as it appears on the calendar, entered Friday, July 9, 1909.

The VICE-PRESIDENT. Is there objection to the request of the Senator from Texas?

Mr. KEAN. Do I understand that the Senator from Texas proposes to modify the agreement so as to allow any business to be transacted?

Mr. BAILEY. I am simply asking to vacate the order, and the effect of it, of course, would be to allow any business which could under the rules of the Senate be brought before the Senate to come up for consideration.

Mr. KEAN. Does not the Senator think he had better modify it so as to take up unobjected cases?

Mr. BAILEY. I am perfectly willing to do that if that is deemed advisable.

Mr. KEAN. I do not think the Senator would want to go into general legislation at this time or to consider legislation that would be objected to.

Mr. BAILEY. The Senator from Texas had no idea that any such attempt would be made. I think I may safely say that we will adjourn within a week from this day, certainly within ten days, and the better part of that time will be occupied with the consideration of the conference committee's report.

If that report is what we suppose it is, I think it will be disposed of with no great delay, certainly with no intentional delay.

Mr. CLAPP. Will the Senator allow me? I would not interpose an objection, but I want to suggest to the Senator from Texas that this unanimous-consent agreement was entered into and Senators realized that there would be no present necessity for their presence here until either the urgent deficiency appropriation bill or the conference report came in, and doubtless made arrangements to be absent. Limiting the request even to unobjected measures might involve matters which, if Senators had known they were to come up, they would have been here. It strikes me to be rather a dangerous precedent after an order of this kind has been made and arrangements made on the strength of it. I merely make this suggestion.

Mr. BAILEY. That is exactly what I had in my mind when I kept reiterating that it was not considered contrary to the understanding under which this order was made, and I should not have ventured to prefer the request now, except notice has been given that the Senate does intend to-morrow to enter upon a matter of legislative importance. That being true, and a glance at the Senate disclosing the fact that there are not many absentees, I believe that it would be no breach of faith to remove this obstruction and allow Senators to pass matters of local importance.

Mr. KEAN. By unanimous consent.

Mr. BAILEY. Yes.

Mr. CARTER. I desire to make a suggestion to the Senator from Texas which I think will appeal to him on a test of merit.

The important business to be considered to-morrow was contemplated in the unanimous-consent agreement on record here. It was expected that the urgent deficiency appropriation bill would be considered during this session, and the unanimous consent specifically provided that it should be considered.

Within the last twenty minutes a gentleman interested in a bill which has heretofore passed the Senate and House, to which no objection could or would be made, desired to know whether that bill could be put through at the present session. In harmony with a general understanding which has pervaded the Chamber from the beginning, I advised him that the committee having the matter under consideration, to which the bill was referred, would not meet during this session, and it was understood that no legislation outside of the legislation mentioned in the unanimous-consent agreement would be taken up. I think other Senators have given information of a like character to their constituents who are interested in matters of local importance.

I can not perceive how the passage of any bill through the Senate at this session will expedite its passage through the Congress at all. To depart from the unanimous-consent agreement would lead to much embarrassment on the part of Senators who have advised their constituents that the unanimous consent would obtain to the close. I do not know of any committees that have assembled to consider bills. All bills that I have introduced have been referred, and almost uniformly the chairman has advised me that there would be no committee meeting.

I think, under all the circumstances, it will appeal to the Senator as expedient to permit the unanimous-consent agreement to stand unimpaired and unmodified to the end of the session.

Mr. BAILEY. It was in my mind a close question, even if there was absolutely no objection to it, and I preferred the request because several Senators had expressed a desire that they might consider and dispose of bills. I have in mind one which the Senator from Maine [Mr. FRYE] has reported. It is a bill purely local in its character. One Senator from South Carolina says it is of vast importance to the people who are engaged in a certain enterprise that the bill shall pass. That was one of the matters I had in my mind.

But, Mr. President, I will not put myself in the attitude of asking to vacate a unanimous-consent agreement if there is the slightest protest against it. I will not put any Senator to the necessity of objecting, and I withdraw the request.

Mr. FRYE. Mr. President, the House sent over to the Senate what is called an "omnibus bridge bill." The Senate committee has added to that bridge bill, I think, four or five other bridges, all approved by the War Department. It is very important indeed that that bill shall pass at this session. There is no difficulty at all, if it is passed through the Senate, about having it agreed to in the House, and there can possibly be no earthly objection to it from anyone.

Mr. CARTER. Why not, I suggest to the Senator from Maine, ask unanimous consent to consider that particular bill?

Mr. GALLINGER. That can not be done under the unanimous-consent agreement.



Mr. BURKETT. It might be put aside informally.

Mr. CARTER. It is just as well to ask unanimous consent to consider a particular bill as to ask unanimous consent to consider all bills.

Mr. NELSON. I suggest to the Senator from Maine that he include in his request the South Carolina dam bill, reported from the Committee on Commerce.

Mr. FRYE. It is very important that the dam bill shall pass. There is no question about that. The Senator from South Carolina [Mr. TILLMAN] is intensely interested in it.

Mr. WARREN. Mr. President, I hope there will be no further attempt made to open the unanimous-consent agreement. A good many of us who have constituencies living many miles from here, who can not understand our changing attitudes, are under many embarrassments already, and probably will be prepared to suffer more before the close of the session.

Mr. BAILEY. Is that a reference to the tariff?

Mr. WARREN. I do not now allude to that particularly; I am glad the Senator from Texas has that in mind, however. I have in mind among other measures a railroad right-of-way bill that is fully as important as a bridge bill. I have been compelled to say that I would be unable to bring it up at this session on account of our early agreement, renewed later.

Mr. President, I insist that either we have the order maintained or that we entirely abrogate it, because I do not like to be placed in the position of having refused to support and forward a great many very good measures because of an agreement, and then have that agreement abrogated from day to day, no matter what may be the bills offered.

The VICE-PRESIDENT. No Senator has submitted a request. The Senator from Maine [Mr. FRYE] made a suggestion, not a request.

Mr. LODGE. Mr. President, this is not an order of the Senate which can be abrogated or vacated. It is a unanimous-consent agreement, and the rule of the Senate has been absolute that a unanimous-consent agreement can not be modified by a further unanimous consent. I think that that rule ought to be observed. It is most important that it should be observed.

Mr. GALLINGER. It was modified a few moments ago.

Mr. LODGE. It ought not to be modified. In what way was it modified?

Mr. GALLINGER. A change was made in the rule that the Senate should adjourn for three days.

Mr. LODGE. That question was up the other day. That is not a modification of it. Obviously, on the face of it, we are to adjourn for three days at a time until the report of the conference committee is ready or until the urgent deficiency appropriation bill is ready. If it is to be considered in that way we could not adjourn except for three days, and we might have to wait three days to take up the conference report. Of course when the conference report is ready that modifies the order of itself.

Mr. BAILEY. The Senator from Massachusetts is wrong about the fact. This very unanimous-consent agreement which I suggested should be vacated contains an agreement that we shall adjourn for three days at a time.

Mr. LODGE. Precisely, until the conference report is ready.

Mr. BAILEY. Yes; until the conference report is ready. It is not ready. Therefore, on the request of the Senator from Maine [Mr. HALE], it was modified.

Mr. LODGE. If notice should be given that the conference report would be ready to-morrow, the three days' limitation falls of itself.

Mr. BAILEY. If that is true as to the adjournment, it is true as to business, because if the fact that the conference report being ready to-morrow alters the adjournment agreement, it alters the business agreement likewise.

Mr. LODGE. Do you mean if notice is served on the Senate that the conference report will be ready to-morrow, we must adjourn for three days before we can consider it?

Mr. BAILEY. I was going to suggest to the Senator from Massachusetts that the mistake he makes in laying down the hard and fast rule that a unanimous-consent agreement once entered could never be vacated, might seriously embarrass us on some extraordinary occasion. For instance, here is an agreement that we will adjourn until a certain event for three days at a time. Suppose we were in session to-day and some extraordinary emergency should occur which would absolutely require us, in the faithful discharge of our public duties, to assemble here to-morrow. Under the Senator's interpretation of the unanimous-consent agreement, we could not do so.

Mr. LODGE. No, Mr. President—

Mr. BAILEY. I will never agree that the Senate can so far tie its hands as to disable it from performing its public duties.

Mr. LODGE. Mr. President—

Mr. BAILEY. But I myself have no desire to press this matter. I suggest that if the report is made to-morrow, then the report itself vacates this order. But the Senator from Massachusetts must know that when he intimates that other Senators are trying to violate the unanimous-consent agreement, he is in the face of the fact that it has just been violated, and violated by unanimous consent.

Mr. LODGE. Mr. President, I believe I have the floor. I did not recall that anybody had violated it. In my judgment, a change in the period for which the Senate shall adjourn is not a violation of the consent as it is worded, but to introduce other business, of course, runs directly counter to it. It seems to me that it would be very unwise to enter on such a change as that.

Mr. BAILEY. Mr. President—

Mr. WARREN. Will the Senator permit me? The request this morning was that we should adjourn until to-morrow, to consider the deficiency appropriation bill, which is expressly provided for in the agreement.

Mr. BAILEY. Expressly provided for as to business. That does not touch the question of adjournment. It is not very important at this moment, but in order that we may keep the record entirely straight and all be entirely accurate, I propose to read exactly what that unanimous-consent order provides:

It is agreed by unanimous consent that the Senate will adjourn from time to time for three days at a time until the conference report is ready upon the bill.

That is as purely a unanimous-consent agreement as could be made, and yet we have violated it, because we have just provided that we shall adjourn to-day to meet to-morrow, when under this agreement we could not meet for three days.

The agreement further proceeds to describe "House bill 1438, to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes," and this is the second branch of the agreement:

And that no business shall be transacted at the sessions of the Senate prior to the report of the conference committee upon the said bill, other than the transaction of the routine morning business and the consideration of the deficiency appropriation bill now pending in the House of Representatives.

Under that you could only consider this appropriation bill when you were in session. Under that you could only be in session three days after an adjournment—

Mr. LODGE. If the Senator will allow me—

Mr. BAILEY. Yes.

Mr. LODGE. The matter of adjournment is purely incidental to the main purpose of the agreement, and that is shown by the fact that if we were in session and the deficiency bill was here we need not adjourn; we could take a recess.

Mr. BAILEY. It is rather awkward to put the incident first, and to put the main proposition last, and yet that is exactly what this unanimous-consent agreement does, if the Senator from Massachusetts is correct.

Mr. LODGE. The Senator did not apprehend what I mean. I say if we had here the deficiency bill this morning it would be legitimately before us under the unanimous-consent agreement.

Mr. BAILEY. Undoubtedly.

Mr. LODGE. And we need not adjourn.

Mr. BAILEY. But if we—

Mr. LODGE. The unanimous consent does not prevent our taking a recess. We can take a recess from day to day and sit every day.

Mr. BAILEY. But it provides that when we do adjourn we shall adjourn for three days at a time.

Mr. LODGE. That can be avoided by merely taking a recess, which demonstrates that the period of adjournment is purely an incidental matter. It must be conditioned upon the time of the conference report being ready.

Mr. BAILEY. It is a familiar way with men who are somewhat given to splitting hairs, as the Senator from Massachusetts is, when they find themselves up against a cold fact to call it an incident, and that is an easy way out of a difficult position.

Mr. LODGE. I hope the Senator will quote me correctly. I said it was incidental.

Mr. BAILEY. Oh, well; what is an incident but incidental?

But, Mr. President, the fact is this: We could have circumvented the agreement by a recess instead of an adjournment. We have not done it. We have agreed to adjourn and not to take a recess. It has been unanimously agreed that we would not adjourn for three days at a time, but that we would adjourn to meet to-morrow. But to make it still more manifest that I am right about it, the Senator from Maine [Mr. HALE] did not move that we adjourn to to-morrow until he had first vacated the unanimous-consent agreement, which required us to adjourn for three days at a time, and he sought

to obtain unanimous consent to vacate that part of the unanimous-consent order precisely as I sought to obtain unanimous consent to vacate the second part of it.

Mr. LODGE. I think the Senator from Maine said he did not have to do it, in his opinion.

Mr. BAILEY. Oh, no; the record will show that the Senator from Maine first asked unanimous consent to vacate the first part of the order.

Mr. LODGE. The Senator from New Jersey [Mr. KEAN] the other day asked unanimous consent to adjourn for two days. I objected to asking for it. It seemed to me we had a right to do it under the unanimous-consent agreement without asking anything of that sort.

Mr. BAILEY. If the Senate has a right to agree unanimously that it shall adjourn for three days at a time and then adjourns for two days, it can not have such binding force as the Senator from Massachusetts ascribes to it. I think a unanimous-consent agreement ought to be observed with the utmost good faith. There ought to be no shadow of turning against either the letter or the spirit, but in this case I thought it was permissible.

Mr. HEYBURN. Mr. President—

Mr. SCOTT. Mr. President, what is now before the Senate?

Mr. BAILEY. The Senator from West Virginia is now before the Senate.

Mr. SCOTT. No, sir; the Senator from Idaho is.

Mr. GALLINGER. I ask for the regular order.

The VICE-PRESIDENT. The Senator from Idaho has been recognized.

Mr. HEYBURN. I should like to know whether or not I am mistaken, because it seems to me to be a matter of some importance from a parliamentary standpoint. I understood the Senator from Maine [Mr. HALE] to move that the unanimous consent be departed from.

Mr. BAILEY. No; he asked unanimous consent to modify it, and then moved that when the Senate adjourns to-day it adjourn to meet to-morrow.

Mr. HEYBURN. I understood it just the reverse; that he moved that the unanimous consent be modified and then asked unanimous consent that when we adjourned to-day it should be to meet to-morrow.

The VICE-PRESIDENT. It was quite the reverse. The Chair would not have recognized the Senator to have made such a motion.

Mr. HEYBURN. My attention was directed to the point, because I understand the unanimous-consent agreement is not subject to be modified by unanimous consent; that is to say, a unanimous-consent agreement, such as we are acting under in this case, must be modified by a motion.

The VICE-PRESIDENT. No; not at all; but quite the reverse.

Mr. GALLINGER. I ask for the regular order.

#### AWARDS OF SPANISH TREATY CLAIMS COMMISSION.

The VICE-PRESIDENT laid before the Senate a communication from the Secretary of the Treasury, transmitting an extract from a letter from the Spanish Treaty Claims Commission of June 5, 1900, submitting the record of three awards made by the Spanish Treaty Claims Commission requiring an appropriation of \$20,168 for their payment (S. Doc. No. 144); which, with the accompanying paper, was referred to the Committee on Appropriations and ordered to be printed.

#### ATLANTIC COAST LINE RAILROAD COMPANY.

The VICE-PRESIDENT laid before the Senate a communication from the Secretary of the Treasury, transmitting the record of two judgments entered by the Court of Claims in favor of the Atlantic Coast Line Railroad Company in the sum of \$21,100.29, being for services on account of army transportation (S. Doc. No. 143), which was referred to the Committee on Appropriations and ordered to be printed.

#### UNITED STATES COURT OF CUSTOMS APPEALS.

The VICE-PRESIDENT laid before the Senate a communication from the Secretary of the Treasury, transmitting a letter from the Attorney-General submitting estimates of appropriations for salaries and expenses in connection with the new United States court of customs appeals, \$73,083.04 (S. Doc. No. 145), which, with the accompanying papers, was referred to the Committee on Appropriations and ordered to be printed.

#### PETITIONS AND MEMORIALS.

The VICE-PRESIDENT presented a memorial of the New York State Bankers' Association, remonstrating against the adoption of the so-called "corporation tax" amendment to the pending tariff bill, which was referred to the Committee on Finance.

He also presented a petition of Harmony Council, No. 63, Daughters of the American Revolution, of Baltimore, Md., praying for the maintenance by the Government of the George Washington estate, known as "Mount Vernon," which was referred to the Committee on the Library.

He also presented a joint memorial of the Republican and Democratic central committees of Sierra County, Territory of New Mexico, relative to the nullification of certain acts of the thirty-eighth legislative assembly of that Territory, creating a new county with different boundaries with the name of "Sierra," etc., which was referred to the Committee on Territories.

Mr. HEYBURN. I present a letter signed by T. L. Reddy, financier of Pocatello Lodge, No. 98, Brotherhood of Railroad Trainmen, of Pocatello, Idaho, which I ask may be printed in the Record and referred to the Committee on Finance.

There being no objection, the letter was referred to the Committee on Finance and ordered to be printed in the Record, as follows:

BROTHERHOOD OF RAILROAD TRAINMEN,  
POCATELLO LODGE, No. 98,  
Pocatello, Idaho, July 22, 1909.

Hon. W. B. HEYBURN,  
United States Senator, Washington, D. C.

DEAR SIR: We note that the Senate Committee on Finance reported an amendment to the pending tariff bill, and we hope this amendment will not get the support of our Senators or Congressmen unless modified so as to exempt our organizations from this strain, which is the annual corporation tax. This amendment will make our brotherhood subject to a tax as well as others.

We, the trainmen of Idaho, again ask and urge you to vote against this amendment, which we hope to hear will be defeated under the present report.

Thanking you for your past support and replies,

Very truly, yours,

T. L. REDDY,  
Financier of Pocatello Lodge, No. 98.

Mr. SCOTT. I present a letter signed by M. Richter, of Williamstown, W. Va., which I ask may be read and referred to the Committee on Finance.

There being no objection, the letter was read and referred to the Committee on Finance, as follows:

WILLIAMSTOWN, W. VA., July 26, 1909.

Hon. N. B. SCOTT,  
United States Senator, Washington, D. C.

DEAR SIR: Again we pray and hope that it may please our noble United States Senators to save the independent oil producer.

To ruin the business of the thousands of toilers in the oil fields will not insure the reduction of the least fraction on the price of refined oil to the consumer. No one can hurt the Standard.

The inclosed clipping portrays the feeling of the press in general.

Most sincerely, yours,

M. RICHTER.

Mr. DICK. I present two telegrams in the nature of memorials, one from the president of the Chicago Live Stock Exchange and the other from James M. Swank, of Philadelphia, Pa. They bear upon the important subject of free hides and free iron ore. I ask that they be printed in the Record and referred to the Committee on Finance.

There being no objection, the telegrams were referred to the Committee on Finance and ordered to be printed in the Record, as follows:

UNION STOCK YARDS,  
Chicago, Ill., July 27, 1909.

Senator CHARLES DICK,  
Washington, D. C.:

The farmers and cattlemen of the whole country are indignant at the authors and promoters of a tariff for everybody except the producers of hides. We ask you to prevent the tragedy against common sense and justice. If free hides, then free leather goods. The ever-present spirit of fairness characteristic of the American people will justify your position.

THE CHICAGO LIVE STOCK EXCHANGE,  
J. W. MOORE, President.

PHILADELPHIA, PA., July 24, 1909.

Hon. CHARLES DICK,  
United States Senate, Washington, D. C.:

The national Republican platform last year said: "In all tariff legislation the true principle of protection is best maintained by the imposition of such duties as will equal the difference between the cost of production at home and abroad, together with a reasonable profit to American industries." Would free iron ore maintain the difference in the cost of production between Cuba and the United States?

JAMES M. SWANK.

Mr. DEPEW presented a petition of the New York State Bankers' Association, praying for the adoption of a certain amendment to the pending tariff bill exempting incorporated banking institutions organized under any state or national law from the provisions contained in the proposed tax on corporations, which was referred to the Committee on Finance.

He also presented a petition of Paul Jones Council, No. 115, Junior Order of United American Mechanics, of the State of New York, praying for the adoption of the so-called "Overman amendment" to the pending tariff bill increasing the capitation



tax on immigrants from \$4 to \$10, which was referred to the Committee on Finance.

#### BRIDGES OVER NAVIGABLE WATERS.

Mr. PILES, from the Committee on Commerce, to whom was referred the bill (H. R. 11572) to authorize the construction, maintenance, and operation of various bridges across and over certain navigable waters, and for other purposes, reported it with amendments and submitted a report (No. 18) thereon.

#### OUACHITA RIVER BRIDGE.

Mr. PILES. I ask unanimous consent that Order of Business No. 14 on the calendar, being the bill (S. 2827) to extend the time for construction of a bridge across the Ouachita River at or near Camden, Ark., which was reported from the Committee on Commerce with amendments on the 16th instant, be indefinitely postponed.

The VICE-PRESIDENT. Without objection, it is so ordered.

#### SALINE RIVER BRIDGE.

Mr. PILES. I ask unanimous consent that Order of Business No. 15 on the calendar, being the bill (S. 2828) to authorize Bradley County, Ark., to construct a bridge across Saline River in said county and State, which was reported from the Committee on Commerce without amendment on the 16th instant, be indefinitely postponed.

The VICE-PRESIDENT. Without objection, it is so ordered.

#### NATIONAL WATERWAYS COMMISSION.

Mr. GALLINGER, from the Committee on Commerce, reported an amendment relative to the disbursement of the money appropriated for the National Waterways Commission, intended to be proposed to the urgent deficiency appropriation bill, and moved that it be referred to the Committee on Appropriations, which was agreed to.

#### BILLS INTRODUCED.

Bills were introduced, read the first time, and, by unanimous consent, the second time, and referred as follows:

By Mr. WARREN:

A bill (S. 3053) granting an increase of pension to Kate Dodge Augur; to the Committee on Pensions.

By Mr. GALLINGER:

A bill (S. 3054) granting an increase of pension to Thomas H. Rogers (with accompanying paper); to the Committee on Pensions.

By Mr. McCUMBER:

A bill (S. 3055) granting an increase of pension to Mary Cannon (with accompanying papers);

A bill (S. 3056) granting an increase of pension to John C. Ellis (with accompanying paper);

A bill (S. 3057) granting a pension to Rachel B. Owen;

A bill (S. 3058) granting an increase of pension to W. B. Hibbs; and

A bill (S. 3059) granting an increase of pension to Hiram Haynes; to the Committee on Pensions.

By Mr. SMOOT:

A bill (S. 3060) granting an increase of pension to James Henry Martineau; to the Committee on Pensions.

By Mr. CHAMBERLAIN:

A bill (S. 3061) to appoint Col. William F. Stewart, United States Army, retired, to the rank of brigadier-general on retired list of the army; to the Committee on Military Affairs.

By Mr. FRAZIER:

A bill (S. 3062) for the relief of Nathan Dungan;

A bill (S. 3063) for the relief of the heirs or estate of George P. Shelton, deceased;

A bill (S. 3064) for the relief of the heirs of Amasa Ezell, deceased;

A bill (S. 3065) for the relief of the heirs or estate of Thomas R. Bowman, deceased;

A bill (S. 3066) for the relief of the heirs or estate of Sarah E. Wedelstedt and Nimrod E. Berk, deceased;

A bill (S. 3067) for the relief of the heirs or estate of Bryant Wheeler, deceased;

A bill (S. 3068) for the relief of the heirs or estate of Henry Sessler, deceased;

A bill (S. 3069) for the relief of the heirs or estate of W. H. Neel, deceased;

A bill (S. 3070) for the relief of the heirs or estate of William H. Turley, deceased;

A bill (S. 3071) for the relief of the heirs or estate of D. Froneberger and firm of D. Froneberger & Co.;

A bill (S. 3072) for the relief of the heirs or estate of Louis Charles Dumanet, deceased;

A bill (S. 3073) for the relief of the heirs or estate of Aulseley Dean, deceased;

A bill (S. 3074) for the relief of the heirs or estate of J. J. Brison, deceased;

A bill (S. 3075) for the relief of H. H. Belew;

A bill (S. 3076) for the relief of H. J. Brewer;

A bill (S. 3077) for the relief of S. R. McAlexander; and

A bill (S. 3078) for the relief of Solomon Lyons; to the Committee on Claims.

By Mr. CUMMINS:

A bill (S. 3079) to amend the second paragraph of the first section of the act approved June 29, 1906, entitled "An act to amend an act entitled 'An act to regulate commerce,' approved February 4, 1887, and all acts amendatory thereof, and to enlarge the powers of the Interstate Commerce Commission;" to the Committee on Interstate Commerce.

By Mr. PAGE:

A bill (S. 3080) granting an increase of pension to Cushing Nichols; to the Committee on Pensions.

By Mr. SHIVELY:

A bill (S. 3081) authorizing the appointment of Thomas Shea, United States Army, retired, to the rank of brigadier-general on the retired list of the army; to the Committee on Military Affairs.

By Mr. CURTIS:

A bill (S. 3082) for the relief of Elizabeth G. Martin; to the Committee on Inter-oceanic Canals.

A bill (S. 3083) granting an increase of pension to A. Morrow;

A bill (S. 3084) granting an increase of pension to T. M. Harrison;

A bill (S. 3085) granting an increase of pension to Sarah E. Garner;

A bill (S. 3086) granting a pension to Rittie Dundridge;

A bill (S. 3087) granting an increase of pension to William G. Stout;

A bill (S. 3088) granting an increase of pension to Mortimer Stiles;

A bill (S. 3089) granting an increase of pension to William Hayes (with accompanying papers); and

A bill (S. 3090) granting an increase of pension to Enoch A. Barnett (with accompanying paper); to the Committee on Pensions.

#### AMENDMENTS TO DEFICIENCY APPROPRIATION BILL.

Mr. SMOOT submitted an amendment proposing to appropriate \$25,000 for the construction of a bridge across the Duchesne River at or near Myton, Utah, intended to be proposed by him to the urgent deficiency appropriation bill, which was referred to the Committee on Appropriations.

Mr. DEPEW submitted an amendment proposing to appropriate \$175,000 for the installation of a pneumatic-tube service between the New York appraisers' stores and new customhouse, etc., intended to be proposed by him to the urgent deficiency appropriation bill, which was referred to the Committee on Appropriations and ordered to be printed.

Mr. SIMMONS submitted an amendment proposing to appropriate \$3,000 for surveys of the waters of North Carolina where fishing is prohibited by law, etc., intended to be proposed by him to the urgent deficiency appropriation bill, which was referred to the Committee on Appropriations and ordered to be printed.

#### INTERSTATE LIQUOR TRAFFIC.

Mr. CLARK of Wyoming submitted the following resolution (S. Res. 70), which was considered by unanimous consent and agreed to:

Senate resolution 70.

*Resolved*, That the hearings had before the Committee on the Judiciary, Sixtieth Congress, first session, on bills relating to interstate liquor traffic, known as bills "to limit the effect of the regulations of commerce between the States, etc., in certain cases," together with the report of the committee thereon, be printed as a Senate document, and that 1,000 copies thereof be furnished for the use of the Senate document room.

On motion of Mr. CLARK of Wyoming, it was

*Ordered*, That 1,000 additional copies of Senate Document No. 146, Sixty-first Congress, first session, relating to interstate commerce in intoxicating liquors, etc., be printed for the use of the Senate document room.

#### CORPORATION TAX.

Mr. STONE. Mr. President, since the last session of the Senate I have had several letters from officers of important corporations in my State with reference to the clause in the tariff bill imposing a tax on corporations and relating especially to the difficulties that they think will arise in administering that statute if it becomes one.

I had sent to me a day or two since some correspondence between 12 of the leading firms of accountants in the United States and the Attorney-General of the United States with

regard to the particular matter I refer to. I desire to print this correspondence in the Record, especially with the hope that the members of the conference committee having the tariff bill in charge will look into it.

The VICE-PRESIDENT. Is there objection to the request of the Senator from Missouri? The Chair hears none, and it is so ordered.

The matter referred to is as follows:

THE INCOME TAX ON CORPORATIONS WORRIES EXPERTS—PROFESSIONAL ACCOUNTANTS CLAIM IT IS IMPOSSIBLE OF PRACTICAL APPLICATION—LEVIES ON RECEIPTS LESS DISBURSEMENTS—ONLY CASH TRANSACTIONS CONSIDERED AND NOT ACTUAL INCOME AND EXPENSE.

The Republic is enabled to print to-day the first authoritative explanation of the meaning and effect of the measure now pending before Congress for a tax on the net incomes of corporations.

Much misunderstanding prevails regarding this tax, but the Republic subjoins correspondence which has passed during the current month between the Attorney-General of the United States and 13 of the leading firms of professional accountants, showing that the tax has a purpose which even the experts who rank at the head of their profession did not even suspect two weeks ago.

The common idea has been that the tax will be levied on the dividends paid by a corporation to its shareholders. The accountant experts knew better, however. They knew it would be a tax on "net income," but they supposed "net income" to be the surplus of "income earned" over "expenses incurred," including "interest accrued" and "ascertained losses."

Now they know better.

Attorney-General Wickersham has given them to understand that the law will take account only of the receipts and disbursements, and will disregard the circumstance that the cash receipts may not at all reflect the income actually earned, and the cash disbursements may vary widely from the expenses incurred.

The Government will not bother about this difference. It is going to put a tax on the excess of cash taken in over the cash paid out, even though that may mean a tax to be paid for a year's business on which a corporation actually lost money.

#### IS IMPOSSIBLE IN PRACTICE.

It will be necessary, if this tax measure becomes a law, for every corporation to keep its books to show a balance for the calendar year, and in addition to keep the books so as to follow out every cash receipt and cash disbursement in a way to show which have been an "income account" and which have not been.

The professional accountants say there are lines of manufacturing in which this practically is an impossibility and every business man will realize its irritating inconvenience in the most favorable circumstances.

The accounting concerns which joined in the letters to Attorney-General Wickersham were: Deloitte, Plender, Griffiths & Co.; Price, Waterhouse & Co.; Haskins & Sells; Lybrand, Ross Bros. & Montgomery; Marwick, Mitchell & Co.; Niles & Niles; Gunn, Richards & Co.; Edward P. Moxey & Co.; Wilkinson, Reckitt, Williams & Co.; George H. Church; Saffern & Son; Barrow, Wade, Guthrie & Co.; and Loomis, Conant & Co.

No one familiar with professional accounting will fail to recognize these as the leading firms in this line of business or hesitate to accept their conclusions as deserving the most serious consideration.

Below will be found the original letter to Mr. Wickersham, his answer, and the response from the 13 accountant firms:

#### QUESTIONS ASKED THE ATTORNEY-GENERAL.

NEW YORK CITY, July 8, 1909.

DEAR SIR: On reading the text of the proposed corporation tax law, as reported in the Commercial and Financial Chronicle of July 3, 1909, we have formed the opinion that some of its provisions are absolutely impossible of application, and others violate all the accepted principles of sound accounting.

Under the third clause it is provided "that there shall be deducted from the amount of the net income of each of such corporations, \* \* \* ascertained as provided in the foregoing paragraphs of this section the sum of \$5,000, and said tax shall be computed upon the remainder of said net income of such corporations \* \* \* for the year ending December 31, 1909, and for each year thereafter, and on or before the 1st day of March, 1910, and the 1st day of March of each year thereafter, a true and accurate return under oath or affirmation of its president," etc.

In connection with this clause we would call attention to the fact that, as you are no doubt aware, the fiscal year of a number of corporations is not, and for business reasons can not be, the calendar year, and consequently, having in mind that in such cases an inventory was not taken at the beginning of the calendar year 1909, it is, and will be, quite impossible for any business, corporation, or institution, whose fiscal year does not terminate with the calendar year, to make a true return of its profits as required by the proposed law.

Under clause 1 the tax is to be charged upon the "entire net income," and the net income is to be "ascertained by deducting from the gross amount of the income \* \* \* from all sources,"

- (1) "Expenses actually paid,"
- (2) "Losses actually sustained,"
- (3) "Interest actually paid."

In each case "within the year." The words "actually paid" convey, and it is to be presumed are intended to convey, actual disbursements out of the treasury.

The proper deductions should be—

- (1) Expenses actually "incurred," because the payment is not necessarily made in the year in which the expense is incurred.
- (2) Losses actually "ascertained," because losses may be incurred and the amount not be ascertained until a subsequent period.
- (3) Interest actually "accrued," because interest is never paid until the end of the period during which it accrues, and the interest accrued is the proper charge against income.

In clause 1 the bill refers to "net income received;" in clause 2 it refers to "gross income," without the addition of word "received;" in clause 3, paragraph 3, it refers to "gross income received." There is here a complete confusion between income and income received, which can only lead to endless complication.

Two methods may be adopted for taxation purposes, either—

- (1) To tax the difference between actual cash receipts on revenue account and actual cash payments on revenue account, which difference

will seldom, if ever, represent the profits of a manufacturing concern; or

- (2) To tax profits made up in the ordinary way, namely, to ascertain the gross income "earned," whether received or not, and to deduct therefrom—

1. Expenses actually incurred during the year, whether paid or not;
2. Losses actually ascertained and written off during the year when ever incurred;
3. Interest accrued during the year, whether paid or not;
4. A reasonable allowance for depreciation of property; and
5. Taxes.

As accountants actively engaged in the audit and examination of a number of varied businesses and enterprises, we unhesitatingly say that the law as framed is absolutely impossible of application, and would suggest that in the said clauses 1, 2, and 3 of paragraph 2 the words "actually paid" and "actually sustained" be changed to read "actually incurred" and "actually ascertained," and that the third clause be changed to read so that the return will be based on the last completed fiscal year prior to December 31 in cases where the fiscal year of a corporation is not the calendar year.

Yours, very truly,

(Signed by 12 of the accountant firms.)

#### MR. WICKERSHAM'S ANSWER.

OFFICE OF THE ATTORNEY-GENERAL,  
Washington, D. C., July 12, 1909.

GENTLEMEN: I am in receipt of the letter signed by your firm and a number of others with respect to the proposed corporation-tax law, in which you advise me that you have formed the opinion that some of its provisions are absolutely impossible of application and others violate all the accepted principles of sound accounting.

You first call my attention to the fact that "the fiscal year of a number of corporations is not, and for business reasons can not be, the calendar year, and consequently, having in mind that in such cases an inventory was not taken at the beginning of the calendar year 1909, it is, and will be, quite impossible for any business, corporation, or institution, whose fiscal year does not terminate with the calendar year, to make a true return of its profits as required by the proposed law."

I beg to call your attention, in the first place, to the fact that the proposed law does not impose a tax upon "profits," but upon "the entire net income over and above \$5,000 received by" the corporation, joint-stock company or association, or insurance company subject to the law, from "all sources during such year." It has been the uniform practice of the Government in framing revenue bills to require the tax to be paid as of a fixed date, and, so far as I have been able to ascertain, in every instance the tax is imposed for the calendar year ending December 31. Such was the income-tax law of 1894. It may be inconvenient, but it is certainly not impossible for any corporation which keeps just and true books of account to make up a return such as that required by the proposed law, particularly as the return requires statements of actual receipts and payments, and not, as you recommend in your communication, of expenses "incurred," interest "accrued," and losses "ascertained."

2. You next object that the proposed law authorizes the deduction of "expenses actually paid," and you contend that this should be changed to read "expenses actually incurred." The bill was purposely framed to deal with receipts and disbursements made within the year for which the tax was to be imposed, and the words "actually paid" were employed advisedly. The same may be said with respect to losses actually sustained and interest actually paid. The theory of the framers of the bill in this respect differs from that which you advocate.

3. You then object that in clause 1 the bill refers to "net income received;" in clause 2 it refers to "gross income," without the addition of the word "received," and in clause 3, paragraph 3, it refers to "gross income received," and you comment: "There is here a complete confusion between income and income received, which can only lead to endless complication."

I can not agree that there is any confusion whatever in this respect. "Gross income" in clause 2 obviously and necessarily means "gross income received." The tax is imposed by clause 1 upon the entire net income above \$5,000 received from all sources during the year. By clause 2 "such net income" is to be ascertained by deducting from the gross amount of the income from all sources the specified items; and if anybody could question whether that meant "gross income received," his doubt would be removed by the provisions in paragraph 3 of clause 3.

Your further statement, that "as accountants actively engaged in the audit and examination of a number of varied business and enterprises, we unhesitatingly say that the law as framed is absolutely impossible of application," causes me very great surprise. My personal acquaintance with you and a number of the other signers of the letter leads me to the belief that you have underestimated your capacity. Certainly the statement of objections made in your letter is entirely insufficient to support the conclusion which you express.

I am, Respectfully, yours,

GEORGE W. WICKERSHAM,  
Attorney-General.

#### RESPONSE OF THE ACCOUNTANTS.

NEW YORK, July 21, 1909.

HON. GEORGE W. WICKERSHAM,  
Attorney-General of the United States, Washington, D. C.

DEAR SIR: We have to acknowledge receipt of your letter of July 12, replying to ours of July 8.

Our only object in addressing you was to be of assistance in a matter of practical accounting which enters into the proposed law, as to which we believe that our experience specially qualifies us to speak. We have purposely refrained from any reference to the policy involved in the law, with which we as accountants are not concerned.

The views expressed in your letter of the 12th instant would seem to indicate that you have not fully appreciated the difficulties which will be met with in carrying into effect the provisions of the proposed law as amplified and explained in your letter, and we therefore feel that in justice to ourselves we must refer at greater length to some matters which were only briefly touched upon in our letter of July 8.

We are glad to have your clear expression as to the intention of the law to deal with receipts and disbursements only (presumably on income account) and not with income earned (or profits) and expenditures incurred. Under these circumstances it would seem better to use the



term "receipts on income account" and "disbursements on income account," rather than "income" and "expense," as the latter terms are more commonly defined and used in relation to income earned and expenses incurred. In any case, if in clause 2 "gross income" means, as you state it is intended to mean, "gross income received," it would certainly be better to say so and thus remove any possible ambiguity.

We note that you refer to the precedent of the income-tax law of 1894. We believe that this law was declared unconstitutional before there had been time to experience the difficulties and uncertainties which any attempt to enforce it, if drawn on the lines of the present bill, would have involved. In this connection we may perhaps point to the precedent of the English income-tax law, which has stood the test of over half a century. In this case the tax is on the profits, which in this country are frequently termed "net income," and the accounts of corporations prepared in the regular course of business for their respective fiscal years are, and always have been, accepted as the basis of taxation, subject to minor provisions as to rates of depreciation, interest deductions, etc.

Our main criticism of the bill in its present form is that in the large majority of cases it will be impossible of application for the year 1909, as explained in our previous letter, and very difficult and expensive, if not altogether impossible, in subsequent years.

Railroads, perhaps, require the simplest form of accounting obtaining among business corporations. These accounts are kept in a form prescribed by the Interstate Commerce Commission, and severe penalties can be inflicted for any departure from those forms. They must be kept on a basis not of receipts and disbursements, but of earnings, whether collected in cash or not, and of expenses, whether paid or not, which in both cases accrued during the fiscal year closing on June 30, the outstanding income and expense items uncollected and unpaid running into very large figures and frequently varying considerably in amount between one year and another. While it would be possible to prepare also an account of receipts and disbursements, this would involve a great deal of extra work in the compilation of special data and would raise most difficult questions as to the proper distribution between capital and income of large payments for stores, the ultimate use of which is not, and can not be, known at the time of payment.

Turning now from this, which is perhaps the most simple case, to that of a large manufacturing concern producing all kinds of finished products out of purchases of ore and other raw materials, an accurate or even approximate statement of cash receipts and disbursements on income account is a practical impossibility at any time. Cash receipts arising from sales of products can be ascertained without much difficulty, beyond requiring considerable extra work. But no system of accounting can give even approximately "the ordinary and necessary expenses actually paid within the year out of income in the maintenance and operation of its business and properties." Such expenses presumably must include the cost of the goods sold. Into this cost and following it through all the intricate accounting which has been found to be necessary are raw materials exactly used in manufacture, labor expended, and innumerable items of expense, which are taken into costs as they accrue quite irrespective of the date of payment. Very large inventories are carried of materials and supplies which are purchased at one period, paid for at another, and used at all sorts of times, in all sorts of quantities, and for all sorts of purposes, mainly for manufacture into products for sale, but to a large extent for additions to or extensions of the plant. Such as are used for the latter purpose are not, as we understand the proposed law, a proper deduction from gross income, and yet, long before they are used all identity between the materials themselves and the disbursements made for them has been lost. There is, in our opinion, no method in which any such statement as that called for in the proposed law can be prepared short of an entirely independent and separate set of books, designed to follow each bill paid through to the ultimate destination of the materials or services covered thereby, thus duplicating the present cost of the accounting department and serving no useful purpose whatever. Even if such method were adopted, it is very doubtful if it would produce the results required with even approximate accuracy.

Without unduly burdening this letter, it is impossible to go into further details here, but the facts must, in the opinion of anyone familiar with the operations and accounts of a complicated modern manufacturing concern, fully justify the conclusions which we expressed in our letter of July 8, and which we now emphatically indorse. Whether the proposed method is physically impossible or merely, as you state, "inconvenient," it will, we think, be generally conceded that it is in the general interest of the effective administration of laws relating to taxes that they should involve as little inconvenience as possible upon those required to make returns thereunder. The basis for arriving at the amount liable to taxation suggested in our former letter would have the advantage of simplicity, and if the tax is to be a permanent institution, its efficient operation would be greatly facilitated by conformity with regular accounting methods.

We have felt it our duty to protest strongly against the wording of the proposed bill upon the grounds set forth, but our object is to help and not to hinder. If you think any good purpose would be served by our appearing before you and discussing this matter fully, with a view to arriving at a satisfactory solution, which we are satisfied can be done, we shall be pleased to hold ourselves at your disposal for this purpose.

Regretting our inability to in any way modify the conclusions already expressed, we are, dear sir,

Yours, very truly,

(Signed by 11 of the accountant firms.)

#### LABOR CONDITIONS IN WESTERN PENNSYLVANIA.

Mr. CULBERSON. I have a letter from the Amalgamated Association of Iron, Steel and Tin Workers, of Pittsburg, Pa., which, while it is addressed to me, carries an intimation which I think I ought to present to the Senate. It contains two important statements. One is that a subsidiary company of the United States Steel Corporation is making war upon organized labor in western Pennsylvania, and the other is that the tariff proposition to protect American laborers is being distorted into a protection of the manufacturers alone. The employees, or at least a large portion of them, are foreigners, chiefly Syrians, Poles, and Roumanians. There is a suggestion that a congressional committee ought to be appointed to investigate

labor conditions in these particulars in western Pennsylvania.

I ask that the letter may be printed in the Record in full without reading.

The VICE-PRESIDENT. Without objection, the request will be complied with. The Chair hears no objection.

The letter is as follows:

NATIONAL LODGE AMALGAMATED ASSOCIATION OF  
IRON, STEEL, AND TIN WORKERS,  
Pittsburg, Pa.

Senator CULBERSON,

United States Senate, Washington, D. C.

DEAR SIR: At this time, when the tariff bill is approaching its final passage, after having undergone numerous changes for the alleged purpose of protecting American labor against the lower paid labor of Europe, we desire to call your attention to the fact that the American Sheet and Tin Plate Company, a subsidiary of the United States Steel Corporation, has commenced an uncalled-for war of extermination against the Amalgamated Association of Iron, Steel, and Tin Workers by refusing to treat with this organization, one of the most conservative labor organizations in this country, at a time when its officers are arguing for or having the cause of "protecting" presented to Congress because of its supposed benefits to labor. We have favored the tariff because of the belief that it was intended to represent the difference between the lower wages of foreign countries and a wage rate that would be in keeping with a standard of living for American workmen that would meet the proper ideals of American citizenship.

The sheet and tin plate workers idle because of the action of the tin trust are not receiving any of this boasted protection from foreign competition, while the trust is reducing wages, refusing the right to organize, and advertising for men to take their places, with an expressed preference for Syrians, Poles, and Roumanians. How can the trust employees feel that they are protected under such conditions?

May we call your attention to the situation existing at the Pressed Steel Car Company's works in this county, in the past few days where the so-called "open shop" and unorganized labor is rioting for justice, and against conditions that ought to make all Americans blush with shame.

Perhaps the following quotation from a statement made public by President Hoffstott, of the Pressed Steel Car Company, will illustrate: "We have 214 four-room houses and 32 apartment houses. The rent for the four-room houses is \$12 per month. This money is deducted from the men's pay, but, as every family has a number of roomers, the rent does not amount to very much." A number of roomers in a family occupying four rooms. The wage rate that makes this necessary must be appallingly low, yet Mr. Hoffstott says "there is nothing to arbitrate."

These conditions face the workers in the protected sheet and tin industries, if the right to organize is denied them.

If capital has the right to organize, what reason can capital give why the men who create it have not the same right, and more?

It behooves Congress to protect labor, and to see that these combinations of wealth in tariff-protected industries do not by working regulations absorb all of the benefits of the tariff, or oppress their employees until a contented people shall become discontented and a spirit be invoked of hatred to this class of employers, which having bred distrust will distribute disaster.

It is vain to cry "protection" to American labor when it is idle and starving; it is useless for Congress to waste time considering tariff schedules if the beneficiaries are organizations of capital in industrial enterprises which deny the right of organization to their workmen, as the intelligent labor of this country knows that the law of nature is organization, and it is being denied this right by these beneficiaries of the tariff and organization; it will demand a change and will have it.

It will then investigate and learn that these so-called "protected industries" do not employ but a small percentage of American labor; that an intelligent native can not get employment in these works for fear that he is an agitator; that he will demand that the law be enforced, and that men shall not be employed more than the lawful number of hours each day; that they be allowed time to eat, and not be required to work and eat at the same time; and that Sunday work shall cease.

The working people of western Pennsylvania request that a congressional committee be appointed to investigate the working conditions of the laboring class in western Pennsylvania in the steel mills and car shops.

Yours, respectfully,

JOHN WILLIAMS, Secretary-Treasurer.  
P. J. MCARDLE, President.

#### AFFAIRS IN THE KONGO.

The VICE-PRESIDENT laid before the Senate the following message from the President of the United States (S. Doc. No. 147) which was read, and, with the accompanying papers, referred to the Committee on Foreign Relations and ordered to be printed:

To the Senate and House of Representatives:

I transmit for the information of the Congress a report by the Secretary of State with accompanying correspondence touching the condition of affairs in the Kongo.

WM. H. TAFT.

THE WHITE HOUSE, July 29, 1909.

#### EXECUTIVE SESSION.

Mr. KEAN. I move that the Senate proceed to the consideration of executive business.

The motion was agreed to; and the Senate proceeded to the consideration of executive business. After five minutes spent in executive session the doors were reopened, and (at 12 o'clock and 48 minutes p. m.) the Senate adjourned until to-morrow, Friday, July 30, 1909, at 12 o'clock meridian.

## NOMINATIONS.

*Executive nominations received by the Senate July 29, 1909.*

## COLLECTOR OF CUSTOMS.

Frank W. Leach, of New Jersey, to be collector of customs for the district of Little Egg Harbor, in the State of New Jersey. (Reappointment.)

## PROMOTIONS IN THE ARMY.

## CAVALRY ARM.

Second Lieut. Robert R. Love, Ninth Cavalry, to be first lieutenant from July 2, 1909, vice Maj. Edward Chynoweth, Seventeenth Cavalry, promoted.

## INFANTRY ARM.

Capt. Charles G. Dwyer, Twenty-eighth Infantry, to be major from July 26, 1909, vice Maj. Edward Chynoweth, Seventeenth Infantry, who died on that date.

First Lieut. Charles W. Weeks, Thirtieth Infantry, to be captain from July 26, 1909, vice Capt. Charles G. Dwyer, Twenty-eighth Infantry, promoted.

Second Lieut. Campbell B. Hodges, Fourth Infantry, to be first lieutenant from July 26, 1909, vice First Lieut. Charles W. Weeks, Thirtieth Infantry, promoted.

## MEDICAL CORPS.

Capt. Charles R. Reynolds, Medical Corps, to be major from March 13, 1909, vice Maj. Ira A. Shimer, who died on that date.

## INFANTRY ARM.

Capt. Lucius L. Durfee, Seventh Infantry, to be major from July 23, 1909, vice Maj. Ernest V. Smith, unassigned, detailed as paymaster on that date.

First Lieut. Frederick W. Benteen, Twenty-sixth Infantry, to be captain from July 23, 1909, vice Capt. Lucius L. Durfee, Seventh Infantry, promoted.

Second Lieut. Benjamin F. McClellan, Twenty-eighth Infantry, to be first lieutenant from July 23, 1909, vice First Lieut. Frederick W. Benteen, Twenty-sixth Infantry, promoted.

## PROMOTIONS IN THE NAVY.

Commander Reynold T. Hall, an additional number in grade, to be a captain in the navy from the 18th day of June, 1909, with Commander William S. Hogg, promoted.

Commander Herbert O. Dunn to be a captain in the navy from the 1st day of July, 1909, vice Capt. Frank H. Eldridge, retired.

Lieut. Commander Archibald H. Scales to be a commander in the navy from the 1st day of July, 1909, vice Commander Valentine S. Nelson, promoted.

Asst. Naval Constructor John E. Bailey to be a naval constructor in the navy from the 3d day of March, 1909, upon the completion of eight years' service in present grade.

## POSTMASTERS.

## PENNSYLVANIA.

Henry L. Trout to be postmaster at Lancaster, Pa., in place of S. Clay Miller, resigned.

## TEXAS.

A. H. Davis to be postmaster at Whitewright, Tex., in place of William H. King, resigned.

Homer Howard to be postmaster at Lockney, Tex. Office became presidential July 1, 1909.

## WEST VIRGINIA.

T. G. Arnold to be postmaster at Thurmond, W. Va., in place of Madison E. Callihan, removed.

## CONFIRMATIONS.

*Executive nominations confirmed by the Senate July 29, 1909.*

## CONSUL.

Stuart J. Fuller to be consul at Gothenburg, Sweden.

## ASSISTANT DIRECTOR OF THE CENSUS.

William F. Willoughby, of the District of Columbia, to be Assistant Director of the Thirteenth Decennial Census.

## PROMOTIONS IN THE ARMY.

## COAST ARTILLERY CORPS.

First Lieut. Alfred A. Maybach to be captain.

## INFANTRY ARM.

Capt. George B. Duncan to be major.

First Lieut. Henry A. Ripley to be captain.

First Lieut. William A. Kent to be captain.

First Lieut. Walter C. Sweeney to be captain.

First Lieut. Samuel W. Noyes to be captain.

Second Lieut. George A. Lynch to be first lieutenant.

Second Lieut. Samuel M. Parker to be first lieutenant.

Second Lieut. Robert M. Lyon to be first lieutenant.

Second Lieut. Francis H. Farnum to be first lieutenant.

Second Lieut. Benjamin E. Grey to be first lieutenant.

Second Lieut. Elvid Hunt to be first lieutenant.

## PROMOTIONS IN THE NAVY.

Commander Augustus F. Fechteler to be a captain in the navy.

Commander Albert G. Winterhalter to be a captain in the navy.

Lieut. Commander George F. Cooper to be a commander in the navy.

Lieut. Commander Josiah S. McKean to be a commander in the navy.

Lieut. Commander Andrew T. Long to be a commander in the navy.

Lieut. Arthur J. Hepburn to be a lieutenant-commander in the navy.

Surg. Lloyd W. Curtis to be a medical inspector in the navy.

Passed Asst. Surg. Allen E. Peck to be a surgeon in the navy.

Passed Asst. Surg. Charles G. Smith to be a surgeon in the navy.

Assistant Naval Constructor Henry M. Gleason to be a naval constructor in the navy.

Assistant Naval Constructor Guy A. Bisset to be a naval constructor in the navy.

The following-named ensigns in the navy to be assistant naval constructors in the navy:

Whitford Drake,

Harry G. Knox, and

Lew M. Atkins.

First Lieut. Raymond B. Sullivan to be a captain in the Marine Corps.

## POSTMASTER.

H. P. Nielsen, at Lexington, Nebr.

## HOUSE OF REPRESENTATIVES.

THURSDAY, July 29, 1909.

The House met at 12 o'clock m.

Prayer by the Chaplain, Rev. Henry N. Couden, D. D.

The Journal of Tuesday's proceedings was read and approved.

## LEAVE TO EXTEND REMARKS.

Mr. RICHARDSON. Mr. Speaker, I ask unanimous consent to extend remarks in the Record.

The SPEAKER. The gentleman from Alabama asks unanimous consent to extend remarks in the Record. Is there objection? [After a pause.] The Chair hears none.

Mr. RICHARDSON. The chief claim of the Republican party is that it stands for the protection of the wages of American labor against any competition whatever with the pauper labor of Europe. Since the 15th of March, when this special session of Congress convened, both the Senate and the House have been laboring over the tariff. We have heard it constantly declared by Republican leaders that this tariff must be "adjusted on protection lines." The interest of the manufacturer has been exploited in glowing terms—his profits in what he sells must be preserved to him by a high tariff. The great body of consumers have not received "a passing thought." Hides, they say, must bear a high duty, because it would be cruel to take a part of the "fat profits" from the tanneries and the beef trust, which would be the result of putting hides on the free list.

President Taft is making a brave, strong fight to give cheaper shoes to the working people and the thousands of shopgirls who toil for their daily wages by putting hides on the free list and greatly reducing the duties on leather. The clothing of the people, made of wool and cotton, is still burdened with enormous duties.

But, Mr. Speaker, in the midst of all this great strife and struggle between the consumers of this country and the special class interests that the Republican party stands for, I have not heard one word of encouragement, hope, or succor offered in behalf of the American laborer in the matter of relief from the oppressive burdens of foreign immigration that more vitally affects the prosperity and contentment of the laboring people of our country than the misleading and deceptive duties of the tariff as to "the difference between the cost of production at home and abroad." It is known to us all that many laborers in our country are out of employment. The Republicans flip-



pantly tell us that great "business interests" are "disturbed" on account of the tariff being considered at Washington. What a sham and a "hoax." These men who are eager to get work have been irregularly employed—most of the time out of work—since the Republican panic commenced in 1907. If we desire to uphold the interests of the American laborer, let us "protect" him against the evil and disastrous effects of pauper immigration.

The immigration annually to our shores is to-day the greatest menace to the labor interests of our country. Let us "regulate" along that line, if we are honest and sincere about helping American labor. Of course the great corporations encourage this immigration. It means cheap labor and larger profits to their great combinations. I believe that our Government will yet, and that very soon, have to make the experiment of making such drastic regulations as will practically stop, temporarily at least, immigration to this country, and thereby give American laborers time to "catch up." Just as long as foreign laborers come to our country in a manner unrestricted and accept a daily wage much less than our home labor, just so long we will have large numbers of our own people unemployed, together with strikes and other disturbances. Let us protect our American labor against the pauper "foreign crusaders" and talk less about "the difference between the cost of labor at home and abroad."

Mr. Speaker, the protracted discussion on this tariff bill has demonstrated to the country that the boasted claim of the Republican party, of loyalty and friendship for the American laborer, is a glaringly false pretense and an empty mockery. Nearly all the duties imposed for the aid of our great home industries are prohibitive, thus enabling the American beneficiary to realize enormous profits, frequently amounting to more than 100 per cent in excess of the wages paid labor for production. This is charged up as a "reasonable profit" for the manufacturer. It is contended with much force and plausibility, in view of such unequal disproportionate division of profits between the manufacturer and the laborer, that our labor is the cheapest in the world. I mean by that that the product of the American laborer brings more money to the pockets of his employer, sells for more money in the markets of the world, than the products of the labor of any other country. The American laborer, for thrift, energy, and skill, has no equal in any foreign land. Greater profits are realized from the toil of our laboring people in our protected manufacturing and other industrial interests than ever recorded in any period of the world's history. The trouble is, under the theory of protection as represented in the Payne-Aldrich bill, that we are now laboring on, and every other tariff law made by the Republican party since the close of the civil war, there is an unjust and unrighteous division of the results or profits of labor between the laborer and the employer. If these things be true, then Congress at least should see to it that the laboring people of our country ought to be safeguarded against the hordes of criminal pauper immigrants that come to our shores annually.

I believe that one of the most desirable reforms is to increase the head tax on the immigrant. Under the law existing it is only \$4. It is well established that this head tax is not paid by the immigrant, but is paid by the steamship company that brings him over. The immigrant is not even informed about this head tax. Yet we are advised that the expenditures of the immigrant fund annually exceed the receipts from the payment of head taxes by several millions.

By such a paltry head tax of \$4 we are not only doing injustice to the laborer of our country, but we are filling the pockets of foreign steamship companies that never contribute a dollar to the expenses of our Government. It is these foreign steamship companies that are the most active procurers and agents in drumming up the worthless idle pauper class of foreigners to transport them to our country. It is well known that many cities cheerfully pay the passage of an idle dependent pauper in order to get rid of him. I have had occasion before to express my opinion on this subject. In the Fifty-ninth Congress I introduced the following bill:

A bill (H. R. 8423) to amend the immigration laws of the United States. *Be it enacted, etc.,* That the head money collected from alien passengers under the act of March 3, 1903, to regulate the immigration of aliens, shall be \$20 instead of \$2, as provided in said act.

SEC. 2. That this act shall take effect ninety days after its passage.

Observation on all the line of prepared statistics as to the insanity, criminals, and paupers among these immigrants as compared to our native people convinces me now that the amount prescribed as head tax in my bill was right, and if such had been the law great benefit would have come to our country. Why, Mr. Speaker, when we realize the fact that quite 42 per cent of the inmates of our insane asylums are of

foreign birth, not to say anything as to how many are inmates of our penal and charitable institutions, then we realize the true situation. I do not wish to be understood as saying or believing that all immigrants are undesirable citizens, but I do declare from the appalling statistics of insanity, crime, and pauperism among the immigrants that reach our country some method ought to be devised to prevent such a class from coming here. Our deportation laws ought to be amended by striking out the words "from causes existing prior to landing." That is a broad, open device to keep any of the unworthy class from being sent back to the country they came from. Take one of that class who has violated our penal laws or is an inmate of one of our charitable institutions; how can you legally establish the fact that he became a public charge or an inmate of a penal institution "from causes existing prior to landing?" I admit that valuable amendments have been made in the last few years to our immigration laws, and experience demonstrates that other amendments are needed. Let us have a genuine deportation provision, practicable and easily enforced. Our present aim should be to prevent the undesirable class of immigrants from ever landing. This is the specific remedy. Let us refuse to give any ship engaged in the transportation of immigrants clearance papers at any of our ports, if guilty of a failure to comply with all the stipulations, conditions, and requirements prescribed by our Government before passage is allowed to an immigrant from a foreign port. Many of the great industrial and labor organizations from all sections of our country are deeply interested in this question. It is a subject that demands their most earnest consideration. I present as a part of my remarks a carefully prepared, well-expressed memorial from Winona Council, No. 3, of Decatur, Ala.:

HALL OF WINONA COUNCIL, No. 3,  
Decatur, Ala., June 25, 1909.

To the honorable Senate and House of Representatives  
of the United States of America in Congress assembled:

Your memorialist, Winona Council, No. 3, Junior Order United American Mechanics, of Decatur, Ala., would respectfully submit to your honorable body that our immigration laws are inadequate for the protection of our country from the undesirable immigration from southern Europe and kindred nations, and should be so amended as to throw a greater restriction around our ports of entry so as to prohibit the landing upon our shores of all undesirable persons who come here to labor in competition with our American workmen.

Our present immigration laws are unsatisfactory. We should absolutely prohibit the coming here not only persons who are known to be believers in anarchistic principles or members of anarchist societies, but also persons who are of a low tendency or unsavory reputation. This means that we should require a more thorough system of inspection abroad and a more rigid system of examination at our immigration ports, the former being especially necessary.

The object of a proper immigration law should be to secure by a careful and not merely perfunctory educational test some intelligent capacity to appreciate American institutions and act sanely as American citizens.

Not only must the American workmen's products be protected by the tariff, but the American labor needs protection from the competition of foreign laborers who come here under contract or those who come freely yet represent a standard of living so depressed that they can undersell our men in the labor market and drag them to a lower level.

No person should be allowed to land upon our shores who could not furnish the proper proof of personal capacity to earn an American living and enough to insure a decent start under American conditions.

Many come here with no other desire than to accumulate all the wealth they can for the purpose of returning with it to their native country, and to accomplish this they live in holes and hovels and subsist on what an American could not long endure.

The American workman has a family to support and children to educate in accordance with American standards and customs. The foreigner has not. We believe that it is wrong to compel the American workmen, whose wages contribute so much to the good of our country, both materially and morally, to compete with foreigners, who absorb all and give nothing in return.

The strength of this country lies in the intelligence of its citizenship. The American people have for many years undertaken at an annual expense of millions of dollars to see that every child in America receives some preparation in our public schools for the duty of a citizen, and we insist that every person of foreign birth more than 10 years of age who desires to share the advantages of our country ought to be required before they come here to make so much preparation for American citizenship as is involved in learning to read and write their own languages.

We are unconditionally in favor of protecting all American products from competition with foreign products and keeping the American market for American products, and we are equally as pronounced in our demands for the employment of American labor in preference to foreign, and to this end we demand an immigration law that will protect American workmen from the competition of foreign workmen.

Finally, the truth is, under our present immigration law, we admit a class of people to our shores who hate our form of government, despise our society, abhor our religion, disdain our family relations, and abominate our civilization, and would gladly overthrow and destroy all the blessings enjoyed by the American people. We therefore demand a rigid law to keep such a class from our country.

Respectfully submitted.

J. E. MOODY,  
Recording Secretary.  
F. J. DONS, Councilor.  
T. W. SPAIN,  
S. W. FORSTER,  
H. L. KIRBY,  
Committee.

## ADJOURNMENT.

Mr. MANN. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; and accordingly (at 12 o'clock and 3 minutes p. m.) the House adjourned.

## PUBLIC BILLS, RESOLUTIONS, AND MEMORIALS.

Under clause 3 of Rule XXII, bills, resolutions, and memorials of the following titles were introduced and severally referred as follows:

By Mr. GREENE: A bill (H. R. 11931) authorizing the Attorney-General to investigate and report upon the transfer of that part of the District of Columbia lying in Virginia—to the Committee on the Judiciary.

By Mr. SMITH of California: A bill (H. R. 11932) granting certain rights of way over the public domain—to the Committee on the Public Lands.

By Mr. AUSTIN: A bill (H. R. 11933) for the retirement of aged or disabled employees in the civil service of the United States—to the Committee on Reform in the Civil Service.

By Mr. HAWLEY: A bill (H. R. 11934) to provide for reserving from the public lands in the State of Oregon, as a public park for the benefit of the people of the United States and for the protection and preservation of the game, fish, timber, and all other natural objects therein, a tract of land herein described, etc.—to the Committee on the Public Lands.

By Mr. BUTLER: A bill (H. R. 11935) providing for the purchase of a site and the erection thereon of a public building at Media, in the State of Pennsylvania—to the Committee on Public Buildings and Grounds.

By Mr. HOLLINGSWORTH: Resolution (H. Res. 99) requesting additional and further information from the Secretary of the Navy as to proposed gift of silver service with portrait decoration of Jefferson Davis for use on the battle ship *Mississippi*—to the Committee on Naval Affairs.

By Mr. MANN: Memorial of the legislature of Illinois, relating to the improvement of the Mississippi River below St. Louis—to the Committee on Printing.

## PRIVATE BILLS AND RESOLUTIONS.

Under clause 1 of Rule XXII, private bills and resolutions of the following titles were introduced and severally referred as follows:

By Mr. ALEXANDER of New York: A bill (H. R. 11936) to remove the record of dishonorable discharge from the record of Jacob Conrad—to the Committee on Military Affairs.

By Mr. ANTHONY: A bill (H. R. 11937) for the relief of John W. Johnson—to the Committee on Military Affairs.

By Mr. AUSTIN: A bill (H. R. 11938) granting a pension to Lucy Artis—to the Committee on Pensions.

By Mr. BATES: A bill (H. R. 11939) granting an increase of pension to Hugh Kennedy—to the Committee on Invalid Pensions.

By Mr. BURLESON: A bill (H. R. 11940) granting a pension to Ann Rager—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11941) granting an increase of pension to Philip H. Adams—to the Committee on Pensions.

By Mr. BURNETT: A bill (H. R. 11942) granting a pension to Mary Walls—to the Committee on Invalid Pensions.

By Mr. CALDERHEAD: A bill (H. R. 11943) granting an increase of pension to George W. Smith—to the Committee on Invalid Pensions.

By Mr. CLARK of Missouri: A bill (H. R. 11944) granting an increase of pension to John Crew—to the Committee on Pensions.

By Mr. CULLOP: A bill (H. R. 11945) granting a pension to Anna Mahurin—to the Committee on Invalid Pensions.

By Mr. GILMORE: A bill (H. R. 11946) for the relief of the estate of Philip Felix Herwig, deceased—to the Committee on Claims.

By Mr. HAMLIN: A bill (H. R. 11947) granting an increase of pension to Samuel C. Gold—to the Committee on Invalid Pensions.

By Mr. JOHNSON of Ohio: A bill (H. R. 11948) granting an increase of pension to William S. Merrill—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11949) granting an increase of pension to Martin Corbin—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11950) granting an increase of pension to George W. Schachleiter—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11951) granting a pension to Nancy J. Lloyd—to the Committee on Invalid Pensions.

By Mr. LONGWORTH: A bill (H. R. 11952) granting an increase of pension to Charles E. Woodward—to the Committee on Pensions.

By Mr. A. MITCHELL PALMER: A bill (H. R. 11953) granting an increase of pension to Alexander Miller—to the Committee on Invalid Pensions.

By Mr. ANSBERRY: A bill (H. R. 11954) granting an increase of pension to Robert Maryhugh—to the Committee on Invalid Pensions.

Also, a bill (H. R. 11955) granting an increase of pension to John W. Hughes—to the Committee on Invalid Pensions.

## PETITIONS, ETC.

Under clause 1 of Rule XXII, petitions and papers were laid on the Clerk's desk and referred as follows:

By Mr. ADAMSON: Petition of State Farmers' Union of Georgia, against indiscriminate foreign immigration—to the Committee on Immigration and Naturalization.

By Mr. BARTLETT of Georgia: Petition of Farmers' Educational and Cooperative Union of Georgia, for further restriction of foreign immigration—to the Committee on Immigration and Naturalization.

By Mr. BURLESON: Petition of citizens of Williamson County, Tex., against reduction of duty on jute and jute cloth—to the Committee on Ways and Means.

Also, petition of Farmers' Union of Williamson County, Tex., against reduction of duty on jute or jute cloth—to the Committee on Ways and Means.

Also, petitions of citizens of Bartlett, Granger, Manor, Bastrop, Luling, and Georgetown, all in the State of Texas, against parcels-post and postal savings bank legislation—to the Committee on the Post-Office and Post-Roads.

Also, petition of citizens of Taylor, Tex., favoring erection of a federal building in Taylor, Tex.—to the Committee on Public Buildings and Grounds.

By Mr. DRAPER: Petition of New York State Bankers' Association, against corporation-tax amendment to H. R. 1438—to the Committee on Ways and Means.

By Mr. HAMLIN: Paper to accompany bill for relief of A. M. York—to the Committee on Invalid Pensions.

By Mr. HANNA: Petition of citizens of Sheldon, N. Dak., against a parcels-post law—to the Committee on the Post-Office and Post-Roads.

By Mr. HARDWICK: Petition of Farmers' Educational and Cooperative Union of Georgia, for restriction of immigration—to the Committee on Immigration and Naturalization.

By Mr. JOHNSON of Ohio: Petition of citizens of Jackson, Ohio, against corporation-tax amendment to H. R. 1438—to the Committee on Ways and Means.

Also, petition of business firms of Portsmouth, Ohio, against corporation-tax amendment to H. R. 1438—to the Committee on Ways and Means.

By Mr. LIVINGSTON: Petition of Farmers' Educational and Cooperative Union of Georgia, for restriction of immigration—to the Committee on Immigration and Naturalization.

By Mr. MACON: Paper to accompany bill for relief of Laura E. Brown—to the Committee on Invalid Pensions.

By Mr. MARTIN of South Dakota: Petitions of business men of Cottonwood, Fort Pierre, and Phillip, all in the State of South Dakota, against parcels-post law—to the Committee on the Post-Office and Post-Roads.

By Mr. MANN: Petition of Chicago Butter and Egg Board, for reduction of tariff on butter and eggs—to the Committee on Ways and Means.

By Mr. MOORE of Pennsylvania: Petition of citizens of Philadelphia, favoring Beveridge amendment to pending tariff bill—to the Committee on Ways and Means.

By Mr. O'CONNELL: Petition of citizens of Dorchester, Mass., against tariff on tea and coffee—to the Committee on Ways and Means.

By Mr. REEDER: Petition of Topeka Clearing House Association, against corporation-tax amendment to H. R. 1438—to the Committee on Ways and Means.

By Mr. SMITH of Texas: Paper to accompany bill for relief of John Donaldson—to the Committee on Claims.

By Mr. SULZER: Petitions of Hiram P. Hemmingford, of Rochester; the Northern News Company, of Troy; and the Albany News Company, of Albany, all in the State of New York, favoring the Beveridge coupon amendment to tariff bill—to the Committee on Ways and Means.